

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
SUMMIT METALS, INC.,	)	Case No. 98-2870 (RB)
	)	
Debtor.	)	Re: Docket No. 496
	)	

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**ORDER DENYING MOTION OF NL FRANK AKERS, L.P. TO RECONSIDER,  
MODIFY, AND MAKE ADDITIONAL FINDINGS WITH RESPECT TO: ORDER  
DENYING MOTION OF NL FRANK AKERS, L.P. TO RECONSIDER  
ORDER GRANTING CHAPTER 11 TRUSTEE'S APPLICATION PURSUANT TO  
FEDERAL RULE OF BANKRUPTCY PROCEDURE 9019 IN SUPPORT OF  
SETTLEMENT AGREEMENT WITH THE INTERNAL REVENUE SERVICE**

Upon consideration of the Motion of NL Frank Akers, L.P. to Reconsider, Modify, and Make Additional Findings with Respect to: Order Denying Motion of NL Frank Akers, L.P. to Reconsider Order Granting Chapter 11 Trustee's Application Pursuant to Federal Rule of Bankruptcy Procedure 9019 in Support of Settlement Agreement with the Internal Revenue Service [Docket No. 496] (the "Motion"); and the Chapter 11 Trustee's Response [Docket No. 508] (the "Response"); and it appearing that the relief requested in the Response is in the best interests of the Debtors and their estates and creditors; and good cause having been shown, it is hereby

ORDERED, that the Motion is DENIED for the reasons set forth in the Response.

Dated: August 9, 2005

  
Honorable Donal D. Sullivan  
United States Bankruptcy Judge